

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 24, 2001

Lancaster made a motion and Humiston seconded to go into a Board of Equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

JAN PELLAND COUNTY ASSESSOR TAX CORRECTION NOTICES: County Assessor Jan Pelland presented the tax correction notices #2490 to 2506 and requested that the chair initial the corrections. Logan made a motion and Eriksen seconded to authorize the chair to initial tax correction notices #2490 to #2506. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

ACCEPT AND APPROVE LATE HOMESTEAD APPLICATIONS: County Assessor Jan Pelland presented the late filings for the homestead exemptions. The county board extended the application period to July 20. She read the following applications:

Florence Dubas she stated the paperwork was misplaced because she was in the hospital. She submitted her application during the 20-day extension period and the assessor has received the required income information.

Rodney and Norma Jean Harders submitted a letter requesting approval of the late application because their 2000 income tax 2040 was not completed. They submitted their application during the 20-day extension period.

Jeffries made a motion and Logan seconded to approve the homestead applications from Florence Dubas and Rodney and Norma Jean Harders. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

Vicki and Claude Markham failed to submit the application during the application period because they stated that they recently moved to Grand Island and they did not know their way around and were in the process of moving. Pelland stated that this is a disability request and they have the proper documentation. They owned and lived in a home January 1 and stated that they sold the home and moved. They submitted an application for transfer, but according to state statute the home must be sold. The sale is a family situation and it is on contract. Pelland stated that she contacted the Department of Revenue concerning this application but was not able to get an answer. Mark Rosenberg is out of the office and they need an opinion from him. The application was submitted but they need to know if it will qualify. Logan made a motion and Lancaster seconded to approve the homestead application from Vicki and Claude Markham, with the contingency that the opinion from Mark Rosenberg with the department of Revenue verifies that the application qualifies. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

ACCEPT AND APPROVE APPEALS FOR PENALTIES ON PERSONAL PROPERTY: This is the 10% late filing penalty that is assessed on the personal property schedules. The first one is from Donald and Donna Moss. There is a letter from their account Horst and Associates requesting that the penalty be waived because of an error in their office. The original personal property tax form was filed with Mr. Moss's income tax forms and was not mailed.

The second appeal is from Chapel Gift and Book Store. They submitted a letter requesting to have the penalty waived stating that they were out of town and failed to mail it. Pelland stated that the forms were prepared and mailed to the taxpayers and reminder notices are also sent out. The county board can remove penalties that are inappropriately assessed but both of these filings were late and the penalty is appropriate. Discussion was held. Logan made a motion and Eriksen seconded to remove the assessed penalty on the personal property filings for Donald and Donna Moss and for Chapel Gift and Book Store. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and Arnold voted no. Motion carried.

COUNTY TREASURER DORIS MASON EXEMPTION APPLICATION FOR ST. MONICA'S FOR A 1988 BUICK: County Treasurer Doris Mason presented the exemption application for St. Monica's, 721 West Koenig, Grand Island, for a 1988 Buick Century to be used to transport clients. She recommended approval under section 77-202. Logan made a motion and Humiston seconded to approve the exemption application. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

FINAL ACTION ON PROPERTY VALUATION PROTESTS: County Assessor Jan Pelland requested a final blanket approval of the recommended valuation changes on protests #1 to #588.

Lancaster stated that the board of equalization has action on the following items:

#81 James McMullen set at \$362.00 for the drainage ditch
#91 Joe Ciernoczolowski 75% of standard on primary acre site acres because of sewer problems
#220 John C Davis 10% per acres on ag-land north of the creek for accessibility
#224 Leroy Werner 10% location discount
#359 Beverly Brostrom equalize with like sales in the neighborhood at \$55.00 a square foot
#315 Douglas J Whitman move to \$90.00 square foot for equalization
#371 Dixie Best move to \$90.00 a square foot for equalization
#551 #552 and #553 Walnut Junior High property were all sold together \$100,001
#573 Roxy Clark was classified as commercial change to residential value of \$4,334
#578 Garry Thomas 75% of standard rate for site value
#579 Garry Thomas use 75 % of standard rate if this land is site or lower the ag-land one class for water problems

Lancaster made a motion and Jeffries seconded to accept board of equalization action on these property valuation protests. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried

Lancaster made a motion and Jeffries seconded to lower all rural site values to last years primary site value of \$6,500 an acre and secondary site values of \$1,000.00 an acre. Discussion was held on the other sites that were not protested. Lancaster stated it is the board's intention to file a petition to TERC on this.

Lancaster made a motion and Logan seconded to appeal the remaining site property values to TERC to change them to last years primary and secondary site values and a

study will be done before the end of this year to help the board of equalization to look at the rural site valuations.

Pelland stated she talked with TERC yesterday and there have been some amendments to the statutes. According to Chapter 77-1504.01 after completion of the hearings and its action as board of equalization, as per 77-1502 and 1504, the board may petition TERC to adjust a class or a sub-class. Petitions must be filed on or before July 26th. Pelland recommended that the petition should be completed and mailed today. It will need to specifically state the adjustments that the board is requesting. The commission will have to hear and take action on the appeals by August 10th.

Discussion was held on the study that the county board wants to do on the rural sites. Great Plains did the study for the Assessor's office and they recommended the increase. Lancaster requested information from the assessor's office on the values from last year.

Lancaster made a motion and Arnold seconded on protest #293 filed by Lonnie Logan and #294 filed by Lonnie Logan, to honor the 93% or the median level of assessment of the sale price plus the renovation costs. Arnold, Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and Logan abstained. Motion carried.

#330 Steve Lancaster Logan made a motion and Jeffries seconded to equalize this property with a neighbor and from a recent sale to set the value at \$50.00 square foot. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried

Lancaster stated there was concern with the Olde Mill subdivision and half of the people protested. All of the protests are included in previous action and the highest level of assessment for these properties was \$90.00 a square foot. Lancaster made a motion and Arnold seconded to lower the following protests to \$90.00 a square foot to equalize with their neighbors.

#144 Larry Studley

#267 Dennis Schmidt

#302 Gale & Karleen Dunkhas

#434 Esther Obermeier

Lancaster amended the motion to request to lower them to \$90.00 a square foot only if they are above \$90.00 a square foot. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

Jeffries requested to pull protest #524 for George Sass. The values were received yesterday. This property is low and it floods. It is also odd shaped and he stated that there are only 24 tillable acres. He stated that it could not be developed it is valued at \$13,000.00. Pelland stated that the number of acres she has matches the ASCS office records. The assessor's office shows 20 acres in at 1A1 prime irrigated acres. Logan suggested lowering a class for water but this cannot be done because the water acres would have to be mapped out. Pelland suggested a percentage reduction. Eriksen suggested a 10% location reduction. Discussion was held and 20% was suggested. Jeffries made a motion and Lancaster seconded to lower the acres by 20%. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried

Lancaster made a motion and Logan seconded to accept the recommendations as set forth by the assessor on the remaining protests. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried

Logan stated that County Assessor Jan Pelland does a good job and he would like to recognize her extra effort. Tape 1 Side B #42 to #574.

Jeffries made a motion and Logan seconded to go out of a board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried

Returned to regular session.

Marla J. Conley Hall County Clerk